electrically insulating layer having an electrical interconnect structure disposed therewithin, a portion of said interconnect structure extending substantially to said one of said outer faces of said electrically insulating structure; and

(c) then bonding the other of said outer faces of said electrically insulating layer to the said surface of the other of said substrate or device wafer.

Amend claim 7 as follows:

7. (Twice Amended) A method of forming an SOI structure, comprising the steps of:

providing a device layer having at least one of active or passive elements on a surface thereof[,];

providing a substrate having at least one of active or passive elements on a surface thereof; and

providing an electrically insulating layer having an interconnect structure disposed therein and extending to a surface thereof, said interconnect structure separating at least a portion of said device layer from said substrate;

forming a substantially planar surface comprising surface areas of one of said device layer and said substrate and areas of said electrically insulating layer; and

then bonding said surface to the other of said substrate [wafer] and said device layer.

Claims 8 and 9, line 1 of each, change "8" to --7--.

Amend claim 22 as follows:

22. (Amended) The method of claim 18, further including a dielectric disposed over said interconnect at said interface preventing electrical conduction across said interface, wherein said